

The Honourable Rod Gantfoer  
Minister of Finance



SASKATCHEWAN PROVINCIAL BUDGET

**08-09**

READY FOR GROWTH

SUPPLEMENTARY  
ESTIMATES

March 2009





SASKATCHEWAN

# Supplementary Estimates - March

For the Fiscal Year  
Ending March 31  
2009



**General Revenue Fund**  
**Supplementary Estimates - March, 2009**  
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## Introduction

The 2008-09 Supplementary Estimates – March are prepared in accordance with Section 12(1) of *The Financial Administration Act, 1993* and therefore include the estimated increase in 2008-09 “To Be Voted” and “Statutory” expenditures, loans, advances or investments to be paid from the General Revenue Fund (GRF).

The funding requests reflect the additional commitments that the government has or will undertake during the fiscal year. The requested funding is the net amount required after reallocating voted appropriations not required in other areas of a Vote.

The Supplementary Estimates – March contain financial statements and schedules similar in format to those included in the main Estimates and incorporate estimated changes in revenue, expense and loan disbursements.

The detail section of the Supplementary Estimates – March follows the similar Vote (ministry), subvote (major program area) and allocation (component of a subvote) as the main Estimates.

The subvote descriptions provided in the main Estimates apply to the Supplementary Estimates – March. Subvote descriptions may be expanded by the explanation for the additional funding provided in the Supplementary Estimates.

Subvote descriptions for new subvotes are incorporated into the explanation for the additional funding.

The Principles and Concepts, Accounting Policies and Glossary of Terms outlined in the main Estimates apply to the Supplementary Estimates – March.

The Supplementary Estimates – March is the second Supplementary Estimates provided in 2008-09. The schedules include revised estimated amounts identified in both Supplementary Estimates. Column headings in the schedules identified as “November Estimated” or “March Estimated” refer to the amount in the applicable 2008-09 Supplementary Estimates.

# Statement of Operations and Accumulated Deficit

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09
Revenue.....	9,366,500	12,152,500	2,786,000
Operating Expense.....	8,581,880 <sup>1</sup>	9,774,762	1,192,882
Operating Surplus.....	784,620	2,377,738	1,593,118
Debt Servicing.....	(535,000)	(510,000)	25,000
Pre-Transfer Surplus (Deficit).....	249,620	1,867,738	1,618,118
Transfer (to) Growth and Financial Security Fund.....	(124,810) <sup>1</sup>	(933,869)	(809,059)
Transfer from Growth and Financial Security Fund.....	125,190 <sup>1</sup>	1,384,347	1,259,157
Surplus for the Year.....	250,000	2,318,216	2,068,216
Accumulated Deficit, Beginning of Year.....	(3,654,545)	(3,359,791) <sup>2</sup>	294,754
<b>Accumulated Deficit, End of Year</b>	<b>(3,404,545)</b>	<b>(1,041,575)</b>	<b>2,362,970</b>

<sup>1</sup> This amount reflects \$10,412K provided by Further Estimates.

<sup>2</sup> This amount represents the accumulated deficit at March 31, 2008 as shown in the 2007-08 Public Accounts.

## Statement of Change in Net Debt

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09
Annual Surplus.....	250,000	2,318,216	2,068,216
Acquisition of Capital Assets.....	(364,551)	(366,473)	(1,922)
Amortization of Capital Assets.....	151,114	159,002	7,888
(Increase) Decrease in Net Debt from Operations.....	36,563	2,110,745	2,074,182
Net Debt at Beginning of Year.....	(6,277,985)	(5,949,716) <sup>1</sup>	328,269
<b>Net Debt at End of Year</b>	<b>(6,241,422)</b>	<b>(3,838,971)</b>	<b>2,402,451</b>

<sup>1</sup> This amount represents the net debt at March 31, 2008 as shown in the 2007-08 Public Accounts.

## Debt Retirement Fund

(in thousands of dollars)

	Revised Estimated 2008-09
Balance, Beginning of Year.....	---
Surplus for the Year.....	2,318,216
<b>Balance, End of Year</b>	<b>2,318,216</b>

The Debt Retirement Fund is established by *The Growth and Financial Security Act*. The Fund is an accounting of the surpluses of the General Revenue Fund that are allocated to the Fund on or after April 1, 2008.



# Growth and Financial Security Fund

(in thousands of dollars)

	Revised Estimated 2008-09
Transfer from Fiscal Stabilization Fund.....	1,528,934
Transfer from Saskatchewan Infrastructure Fund.....	105,090
Transferred Balance.....	1,634,024
Transfer from General Revenue Fund.....	933,869
Transfer (to) General Revenue Fund.....	(1,384,347)
<b>Growth and Financial Security Fund, End of Year</b>	<b>1,183,546</b>

The Growth and Financial Security Fund is established by *The Growth and Financial Security Act* to assist the Government in achieving its long-term objectives by providing financial security from year to year and/or enhancing economic development in Saskatchewan. The balances remaining in the Fiscal Stabilization Fund and the Saskatchewan Infrastructure Fund were transferred to the Growth and Financial Security Fund as they existed before the *Act* came into force.

Transfer from the General Revenue Fund (GRF) is 50 per cent of the GRF's pre-transfer surplus in accordance with Section 18(1) of the *Act*.

Transfer to the GRF is pursuant to Section 20 of the *Act*.

Balances in the Fund are invested in short and medium-term marketable securities.

## Appropriation to Expense Reconciliation

(in thousands of dollars)

	Original Estimated 2008-09	----- Supplementary ----- November 2008-09	March 2008-09	Estimated Adjustments 2008-09	Revised Estimated 2008-09
Operating Appropriation.....	8,826,927 <sup>1</sup>	535,548	726,810	(75,442) <sup>2</sup>	10,013,843
Acquisition of Capital Assets.....	(364,551)	(6,859)	(1,800)	6,737	(366,473)
Amortization of Capital Assets.....	119,504 <sup>3</sup>	58	7,830	- - -	127,392 <sup>3</sup>
<b>Operating Expense</b>	<b>8,581,880</b>	<b>528,747</b>	<b>732,840</b>	<b>(68,705)</b>	<b>9,774,762</b>

<sup>1</sup> This amount includes \$10,412K provided by Further Estimates.

<sup>2</sup> The estimated adjustments represent forecasted changes of (\$73,237K) and the 2008-09 forecasted capital carry over, pursuant to annual Appropriation Acts, of \$75,000K for work in progress by year end, offset by the 2007-08 capital carry over of \$72,795K for work in progress at year end.

<sup>3</sup> Total capital amortization of government owned assets excludes amortization incurred by service providers such as the Ministry of Government Services that is recovered from voted appropriation through billing client ministries (\$21,104K) and from non-GRF organizations (\$10,506K).

# Schedule of Budgetary Appropriation

(in thousands of dollars)

	Original Restated Estimated 2008-09	Supplementary November 2008-09	March 2008-09	Estimated Adjustments 2008-09 <sup>2</sup>	Revised Estimated 2008-09
<b>Executive Branch of Government</b>					
Advanced Education, Employment and Labour.....	761,822	106,311	26,350	---	894,483
Agriculture.....	300,594	29,445	101,367	---	431,406
Corrections, Public Safety and Policing.....	314,159	20,846	---	---	335,005
Education.....	991,252	9,405	143,712	---	1,144,369
- Teachers' Pensions and Benefits.....	194,083	931	---	(63,269)	131,745
Energy and Resources.....	34,023	2,139	---	(230)	35,932
Enterprise and Innovation.....	60,104	---	---	(273)	59,831
Enterprise Saskatchewan.....	---	6,087	---	---	6,087
Environment.....	209,028	---	---	(6,403)	202,625
Executive Council.....	8,716	---	---	---	8,716
Finance.....	43,838	---	---	(957)	42,881
- Public Service Pensions and Benefits.....	254,278	813	---	(830)	254,261
First Nations and Métis Relations.....	70,329	19,643	---	---	89,972
Government Services.....	40,263	---	---	(190)	40,073
Health.....	3,773,652	80,000	152,800	---	4,006,452
Highways and Infrastructure.....	287,464	---	121,650	---	409,114
Highways and Infrastructure Capital.....	225,712	4,000	---	(2,205)	227,507
Information Technology Office.....	5,575	---	---	---	5,575
Intergovernmental Affairs.....	3,538	---	---	(150)	3,388
Justice and Attorney General.....	131,292	3,455	5,350	---	140,097
Municipal Affairs.....	251,220 <sup>1</sup>	---	145,422	---	396,642
Office of the Provincial Secretary.....	4,153	---	259	---	4,412
Public Service Commission.....	37,692	---	---	(500)	37,192
Saskatchewan Research Council.....	12,082	---	---	---	12,082
Social Services.....	635,518	11,880	29,900	---	677,298
Tourism, Parks, Culture and Sport.....	140,941	---	---	---	140,941
Crown Investment Corporation.....	---	240,000	---	---	240,000
<b>Legislative Branch of Government</b>					
Chief Electoral Officer.....	1,071	224	---	---	1,295
Children's Advocate.....	1,531	---	---	---	1,531
Conflict of Interest Commissioner.....	151	---	---	---	151
Information and Privacy Commissioner.....	822	---	---	---	822
Legislative Assembly.....	22,841	314	---	(435)	22,720
Ombudsman.....	2,068	55	---	---	2,123
Provincial Auditor.....	7,115	---	---	---	7,115
<b>Operating Appropriation</b>	<b>8,826,927</b>	<b>535,548</b>	<b>726,810</b>	<b>(75,442)</b>	<b>10,013,843</b>
"To Be Voted" Operating Appropriation.....	8,503,991	533,398	725,960	(11,738)	9,025,651
"Statutory" Operating Appropriation.....	322,936	2,150	850	(63,704)	261,382
<b>Operating Appropriation</b>	<b>8,826,927</b>	<b>535,548</b>	<b>726,810</b>	<b>(75,442)</b>	<b>9,287,033</b>
<b>Servicing Government Debt (Statutory)</b> .....	<b>535,000</b>	<b>---</b>	<b>---</b>	<b>(25,000)</b>	<b>510,000</b>
<b>Total Budgetary Appropriation</b>	<b>9,361,927</b>	<b>535,548</b>	<b>726,810</b>	<b>(100,442)</b>	<b>9,797,033</b>

<sup>1</sup> This amount includes \$10,412K provided by Further Estimates.

<sup>2</sup> The estimated adjustments represent forecasted changes of (\$73,237K) and the 2008-09 forecasted capital carry over, pursuant to annual Appropriation Acts, of \$75,000K for work in progress by year end, offset by the 2007-08 capital carry over of \$72,795K for work in progress at year end.

# Schedule of Capital Appropriation

(in thousands of dollars)

	Original Restated Estimated 2008-09	----- Supplementary ----- November 2008-09	March 2008-09	Estimated Adjustments 2008-09 <sup>1</sup>	Revised Estimated 2008-09
<b>Capital Asset Acquisitions</b>					
Advanced Education, Employment and Labour.....	3,200	200	---	---	3,400
Agriculture.....	250	---	---	1,250	1,500
Corrections, Public Safety and Policing.....	22,521	2,659	---	---	25,180
Environment.....	27,369	---	---	(5,703)	21,666
Finance.....	575	---	---	(20)	555
Government Services.....	26,813	---	---	---	26,813
Health.....	29,316	---	---	---	29,316
Highways and Infrastructure.....	12,299	---	---	2,000	14,299
Highways and Infrastructure Capital.....	225,712	4,000	---	(2,205) <sup>2</sup>	227,507
Information Technology Office.....	250	---	---	---	250
Justice and Attorney General.....	3,050	---	1,800	---	4,850
Legislative Assembly.....	---	---	---	46	46
Provincial Auditor.....	58	---	---	---	58
Public Service Commission.....	2,321	---	---	---	2,321
Social Services.....	5,033	---	---	(2,500)	2,533
Tourism, Parks, Culture and Sport.....	5,784	---	---	395	6,179
<b>Capital Asset Acquisitions</b>	<b>364,551</b>	<b>6,859</b>	<b>1,800</b>	<b>(6,737)</b>	<b>366,473</b>
<b>Capital Transfer Payments</b>					
<b>Advanced Education, Employment and Labour</b>					
Innovation and Science.....	5,907	---	---	2,693	8,600
Post-Secondary.....	36,736	100,156	26,350	---	163,242
<b>Agriculture</b>					
Agri-Stability Program.....	---	5,500	---	---	5,500
<b>Education</b>					
Child Care Facilities.....	675	---	---	---	675
Library and E-Learning.....	---	---	---	5,445	5,445
School Facilities.....	117,622	---	141,690	---	259,312
<b>Environment</b>					
Saskatchewan Watershed Authority - Water Infrastructure Rehabilitation.....	2,689	---	---	---	2,689
<b>Health</b>					
Health Facilities.....	131,931	2,800	152,800	---	287,531
Medical Equipment.....	29,900	3,500	---	---	33,400
<b>Highways and Infrastructure</b>					
Transportation Infrastructure.....	18,167	---	116,150	2,350	136,667
<b>Municipal Affairs</b>					
Building Canada Fund - Communities Component.....	5,000	---	31,610	---	36,610
Gas Tax Program.....	31,950	---	---	---	31,950
Municipal Economic Enhancement Program.....	---	---	100,000	---	100,000
Municipal Rural Infrastructure Fund.....	25,679	---	---	---	25,679
Public Transit Program.....	---	---	13,812	1,734	15,546
Rural Municipal Primary Weight Corridors Program.....	10,000	---	---	---	10,000
Rural Revenue Sharing - Roads and Other Infrastructure.....	6,151	---	---	---	6,151
Saskatchewan Infrastructure Growth Initiative.....	2,400	---	---	(1,734)	666
Transit Vehicles for the Disabled.....	275	---	---	---	275
Urban Development Agreements.....	2,081	---	---	---	2,081
<b>Social Services</b>					
Community-Based Organizations.....	---	---	600	---	600
Saskatchewan Housing Corporation.....	---	---	29,300	---	29,300
<b>Tourism, Parks, Culture and Sport</b>					
Building Communities.....	37,391	---	---	(20,597)	16,794
<b>Capital Transfer Payments</b>	<b>464,554</b>	<b>111,956</b>	<b>612,312</b>	<b>(10,109)</b>	<b>1,178,713</b>
<b>Total Capital Investments</b>	<b>829,105</b>	<b>118,815</b>	<b>614,112</b>	<b>(16,846)</b>	<b>1,545,186</b>

<sup>1</sup> The estimated adjustments represent net transfers between capital asset acquisitions and non-capital appropriations of \$1,191K, net transfers between capital transfer payments and non-capital appropriations (\$10,109K), forecasted changes of (\$5,723K) and the net change in capital carry over as noted below.

<sup>2</sup> This amount represents the 2008-09 forecasted capital carry over, pursuant to annual Appropriation Acts, of \$75,000K for work in progress by year end, offset by the 2007-08 capital carry over of \$72,795K for work in progress at year end.



# Schedule of Lending and Investing Disbursements

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09 *
<b>Crown Corporations - Loans</b>			
Agricultural Credit Corporation of Saskatchewan.....	3,000	- - -	(3,000)
Municipal Financing Corporation of Saskatchewan.....	37,500	16,800	(20,700)
Saskatchewan Crop Insurance Corporation.....	1,600	- - -	(1,600)
Saskatchewan Opportunities Corporation.....	26,000	23,684	(2,316)
Saskatchewan Power Corporation.....	243,000	504,200	261,200
Saskatchewan Telecommunications Holding Corporation.....	158,100	78,700	(79,400)
Saskatchewan Water Corporation.....	12,600	5,000	(7,600)
SaskEnergy Incorporated.....	53,100	170,000	116,900
<b>Crown Corporations - Loans</b>	<b>534,900</b>	<b>798,384</b>	<b>263,484</b>
<b>Other - Loans</b>			
Advanced Education, Employment and Labour.....	43,000	38,000	(5,000)
Agriculture.....	2,825	2,105	(720)
Enterprise and Innovation.....	5,500	4,500	(1,000)
First Nations and Métis Relations.....	1,600	1,200	(400)
Highways and Infrastructure.....	750	976	226
<b>Other - Loans</b>	<b>53,675</b>	<b>46,781</b>	<b>(6,894)</b>
<b>Loans</b>	<b>588,575</b>	<b>845,165</b>	<b>256,590</b>
<b>Investments</b>			
Contributions to Sinking Funds.....	104,054	1,941,947	1,837,893
Agricultural Land and Improvements.....	200	- - -	(200)
<b>Investments</b>	<b>104,254</b>	<b>1,941,947</b>	<b>1,837,693</b>
<b>Disbursements</b>	<b>692,829</b>	<b>2,787,112</b>	<b>2,094,283</b>

\* The 2008-09 change includes the additional appropriation provided for in the November and March Supplementary Estimates.

## Debt Redemption

(in thousands of dollars)

	Original Estimated 2008-09	Revised Estimated 2008-09	Change 2008-09
<b>Debt Redemption</b>			
Crown Enterprise Share (Statutory).....	205,741	367,441	161,700
Government Share (Statutory).....	527,110	530,577	3,467
	<b>732,851</b>	<b>898,018</b>	<b>165,167</b>



**General Revenue Fund**  
**Supplementary Estimates - March**  
For the Fiscal Year Ending March 31, 2009  
(in thousands of dollars)

**Supplementary  
Estimates  
2008-09**

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**Budgetary Appropriation**

**Executive Branch of Government**

**Advanced Education, Employment and Labour - Vote 37**

**Post-Secondary Education (AE02)**

Post-Secondary Capital Transfers.....	26,350
	<b>26,350</b>

*Additional capital investments will contribute to post secondary infrastructure projects as part of the \$500 million infrastructure stimulus package, to provide for facility upgrades and enhancements and for expansion of training opportunities in post-secondary institutions.*

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**Agriculture - Vote 1**

**Industry Assistance (AG03)**

Saskatchewan Farm and Ranch Water Infrastructure Fund.....	8,800
Saskatchewan Cattle and Hog Support Program.....	70,845

**Farm Stability and Adaptation (AG08)**

Farm Stability and Adaptation.....	21,722
	<b>101,367</b>

*Additional funding is required for: higher than anticipated applications under the 2008 Farm and Ranch Water Infrastructure Program; \$71.44 million towards the implementation of programs to support the cattle and hog industries which is partially offset by savings in other program areas; and, the provincial portion of the cost shared payments to producers under the federal AgriStability/AgriInvest Programs due to a revised estimate of the program costs for 2008-09.*

# Supplementary Estimates - March

Continued  
(in thousands of dollars)

Supplementary  
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## Education - Vote 5

### Pre-K-12 Education (ED03)

School Capital Transfers.....	141,690
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### Education Property Tax Relief (ED09)

Education Property Tax Relief.....	2,022
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**143,712**

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*Additional funding is required for increased education property tax credit program costs.*

*Additional capital investments will contribute to pre-K-12 education infrastructure projects as part of the \$500 million infrastructure stimulus package, to provide for new schools, facility upgrades and renovations to 102 schools throughout the province.*

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## Health - Vote 32

### Regional Health Services (HE03)

Facilities - Capital Transfers.....	152,800
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**152,800**

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*Additional capital investments will contribute to health infrastructure projects as part of the \$500 million infrastructure stimulus package, to provide for replacement of 13 long-term care facilities in the province.*



# Supplementary Estimates - March

Continued  
(in thousands of dollars)

Supplementary  
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## Highways and Infrastructure - Vote 16

### Operation of Transportation System (HI10)

Winter Maintenance.....	5,500
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### Strategic Municipal Roads (HI15)

Urban Connectors.....	106,150
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Strategic Municipal Infrastructure.....	10,000
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<b>121,650</b>
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*Additional funding is required for higher than budgeted winter maintenance costs to manage snow removal and ice control for road safety on provincial highways and to advance the \$98.5 million Saskatoon Circle Drive South project to improve the flow of traffic in the area.*

*Additional capital investments will contribute to highways infrastructure projects as part of the \$500 million infrastructure stimulus package, to provide for a \$10 million payment to the City of Regina to support development of the Regina Global Transportation Hub designed to provide businesses and export markets with efficient connections to Canadian and international markets; and \$7.65 million for other urban roadway connections improvements for corridor continuity through urban centres.*

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# Supplementary Estimates - March

Continued

(in thousands of dollars)

Supplementary  
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## Justice and Attorney General - Vote 3

### Central Management and Services (JU01)

Central Services.....	1,000
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### Courts and Civil Justice (JU03)

Court Services.....	1,000
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Salaries - Provincial Court Judges (Statutory).....	850
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### Legal and Policy Services (JU04)

Public Prosecutions.....	300
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### Boards and Commissions (JU08)

Inquiries.....	100
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Legal Aid Commission.....	300
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### Courts Capital (JU11)

Courts Capital.....	1,800
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*This subvote includes "Statutory" amounts. The amount "To Be Voted" is \$4,500K.*

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**5,350**

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*Additional funding is required for: higher than anticipated costs associated with the information technology partnership; accruing long-term disability benefits for Provincial Court Judges; increased court and prosecution services; higher than anticipated air contract costs for prosecutorial services to Northern Circuit points; an increased demand for Board of Review and Human Rights Tribunals service; and increased use of Court appointed legal counsel.*

*Additional capital investments will provide for construction of the new Meadow Lake Courthouse.*

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# Supplementary Estimates - March

Continued

(in thousands of dollars)

Supplementary  
Estimates  
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## Municipal Affairs - Vote 30

### Municipal Financial Assistance (MA07)

Building Canada Fund - Communities Component.....	31,610
Municipal Economic Enhancement Program.....	100,000

### Federal Municipal Assistance (MA10)

Public Transit Program.....	13,812
	<b>145,422</b>

*Additional funding is required to provide for the federally funded public transit program which is partially offset by savings in other program areas.*

*Additional capital investments will contribute to municipal infrastructure projects as part of the \$500 million infrastructure stimulus package, to provide for additional projects under the federal-provincial Building Canada Fund and for urban, rural and northern municipalities capital projects through the new Municipal Economic Enhancement Program allocated on a per capita basis.*

## Office of the Provincial Secretary - Vote 80

### Central Management and Services (OP01)

Executive Management.....	100
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### Provincial Secretary (OP02)

Lieutenant Governor's Office.....	29
Office of Protocol and Honours.....	43
Office of French-Language Coordination.....	87
	<b>259</b>

*Additional funding is required for the provincial contribution towards the national project to remember the fallen soldiers of WWI, for French language translator's market supplement costs and other salary related and operating costs.*

# Supplementary Estimates - March

Continued  
(in thousands of dollars)

Supplementary  
Estimates  
2008-09

## Social Services - Vote 35

### Community Inclusion (SS06)

Payments for Community Living.....	600
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### Housing (SS12)

Saskatchewan Housing Corporation.....	29,300
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**29,900**

*Additional capital investments will contribute to housing infrastructure projects as part of the \$500 million infrastructure stimulus package, to provide for student resident space at the University of Saskatchewan (\$15 million), low-income housing need in Regina (\$12 million), affordable senior housing units in Prince Albert and improvements to community-based activity centres and group living homes for people with intellectual disabilities.*

## Summary - Budgetary Appropriation

To Be Voted.....	725,960
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Statutory.....	850
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<b>Total Budgetary Appropriation</b>	<b>726,810</b>
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## Lending and Investing Activities

### SaskEnergy Incorporated - Vote 150

#### Loans (SE01)

Loans (Statutory).....	30,000
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<i>Amounts in this subvote are "Statutory".</i>	<b>30,000</b>
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## Summary - Lending and Investing Activities

To Be Voted.....	---
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Statutory.....	30,000
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<b>Total Lending and Investing Activities</b>	<b>30,000</b>
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# Supplementary Estimates - March

Continued

(in thousands of dollars)

**Supplementary  
Estimates  
2008-09**

## **Sinking Fund Payments - Government Share - Vote 176**

Sinking Fund Payments (Statutory).....	1,837,893
<i>Amounts in this vote are "Statutory".</i>	<b>1,837,893</b>

*Additional sinking fund contributions were made to facilitate debt reduction.*

## **Amortization**

Capital assets require an appropriation in the fiscal year they are acquired. These assets are not expensed upon acquisition. Under accrual accounting, capital assets are charged as an expense over their useful services life as they are consumed. The consumption of capital assets is referred to as amortization and does not require an appropriation. Loss on disposition of assets and change in inventory valuation is also treated as amortization.

### **Amortization of Capital Assets**

Agriculture.....	11,687 *
Corrections, Public Safety and Policing.....	110
Highways and Infrastructure.....	(4,000)
Tourism, Parks, Culture and Sport.....	33
<i>Amortization is a non-voted, non-cash expense and is presented for information purposes only.</i>	<b>7,830</b>

\* This amount represents a reduction in the valuation of Crown land held by the Ministry.





